TAX RETURN

WALTER L. AND VERNA L. HUBER

Prepared For

U.S. INDIVIDUAL INCOME TAX RETURN - FORM 1040

Type of Return

December 31, 1980

Period

JOHNSON & CARR PS

Form **4868**
Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time to File U.S. Individual Income Tax Return

1980

Please Print or Type

Name (If joint return, give first names and initials of both) Last name
WALTER L. AND VERNA L. HUBER

Your social security number
536 | 10 | 4978

Present home address (Number and street, including apartment number, or rural route)
4208 Vandermark Road East

Spouse's social security no.
532 | 34 | 0754

City, town or post office, State, and ZIP code
Sumner, Washington 98390

Note: *File this form with the Internal Revenue Service Center where you must file your income tax return and pay the amount shown on line 6 below.* **This is not an extension of time for payment of tax.** *The law requires that a penalty be charged for late payment of tax unless you show reasonable cause for not paying the tax when due (see Instruction G).*

If you expect to file a 1980 gift tax return (Form 709) due following the close of the fourth calendar quarter of 1980, check this box ☐.

I request an automatic 2-month extension of time until June 15, 1981, in which to file Form 1040 for the calendar year 1980 (or if a fiscal year return until ....., 19....., for the tax year beginning ....., 1980, and ending ....., 1981).

1 Total income tax you expect to owe for 1980		1,666
Note: *You must enter an amount on line 1. If you do not expect to owe tax, enter zero (0). You may estimate the amount.*		
2 Federal income tax withheld		
3 1980 estimated tax payments (include 1979 overpayment allowed as a credit) . .	360	
4 Other payments (see instruction E)		
5 Total (add lines 2, 3, and 4)		360
6 Income tax balance due (subtract line 5 from line 1). Pay in full with this form . . . . . ▶		1,306
7 Total gift tax you expect to owe for 1980 (see instruction E). **Note:** *This is the amount you expect to owe for the gift tax return due following the close of the fourth calendar quarter of 1980* . . . . . ▶		

COPY FOR YOUR FILE

Signature and Verification

If Prepared by Taxpayer.—Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature ..... Date .....

Spouse's signature (if filing jointly, BOTH must sign even if only one had income) ..... Date .....

If Prepared by Someone Other Than Taxpayer.—Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; that I am authorized to prepare this form; and that I am:

☐ A member in good standing of the bar of the highest court of (specify jurisdiction) .....
☒ A certified public accountant qualified to practice in (specify jurisdiction) Washington State
☐ A person enrolled to practice before the Internal Revenue Service.
☐ An authorized agent holding a power of attorney. (You need not send in the power of attorney unless requested.)
☐ A person in close personal or business relationship to the taxpayer who cannot sign this form because of illness, absence, or other good cause. My relationship to the taxpayer and the reasons why the taxpayer cannot sign this form are .....

Richard E Carr ..... April 15, 1981

Signature of preparer other than taxpayer ..... Date

See instructions on back.

Form **4868** (1980)

HUBER 225 2576-01 01

1981 Estimated Tax Worksheet (Keep for your records - Do Not Send to Internal Revenue Service)

Name	Social Security Number
WALTER L & VERNA L HUBER	536-10-4978

1	Enter amount of Adjusted Gross Income you expect in 1981.	
2	a If you expect to itemize deductions, enter the estimated total of your itemized deductions	
	b Line 2a less your zero bracket amount ($)	
3	Line 1 less line 2b	
4	Exemptions (multiply $1,000 times number of personal exemptions)	
5	Subtract line 4 from line 3	
6	**Tax.** (Figure tax on the amount on line 5 by using Tax Rate Schedule X, Y or Z in the instructions.)	1,681.
7	Enter any additional taxes from instruction B	
8	Total (add lines 6 and 7)	1,681.
9	Credits (credit for the elderly, credit for child care expenses, investment credit, residential energy credit, etc.)	
10	Subtract line 9 from line 8	1,681.
11	Tax from recomputing a prior year investment credit	
12	Estimate of 1981 self-employment income $.....; if $29,700 or more, enter $2,762.10; if less, multiply the amount by .093 (see instruction B for additional information)	
13	Tax on premature distributions from an IRA	
14	Add lines 10 through 13	1,681.
15	(a) Earned income credit (see instruction B)	
	(b) Estimated income tax withheld and to be withheld during 1981	
	(c) Credit for Federal tax on special fuels and oils (see Form 4136 or 4136-T)	
16	Total (add lines 15(a), (b) and (c))	
17	Estimated tax (subtract line 16 from line 14). If $100 or more, fill out and file the declaration-voucher; if less, no declaration is required at this time	1,681. ROUNDED 1,720.
18	If the first declaration-voucher you are required to file is: Number 1, due April 15, 1981, enter 1/4. Number 2, due June 15, 1981, enter 1/3. Number 3, due September 15, 1981, enter 1/2 Number 4, due January 18, 1982, enter amount } of line 17 here and on line 1 of your declaration-voucher(s)	

Note: *If your estimated tax should change during the year, you may use the amended computation below to determine amended amounts to enter on your declaration-voucher.*

Amended Declaration Schedule

1 Amended estimated tax Enter here and in Block A	1,720.
2 Less: (a) Amount of 1980 overpayment chosen for credit to 1981 estimated tax and applied	
(b) Estimated tax payments to date	
(c) Total of lines 2(a) and (b)	
3 Unpaid balance (1 less 2(c))	1,720.
4 Amount to be paid. Enter here and on line 1	860.

Record of Estimated Tax Payments

1040-ES number	Date (a)	Amount (b)	1980 overpayment credit applied (c)	Total amount paid and credited (add (b) and (c)) (d)
1				
2	06/15/81	860.		860.
3	09/15/81	430.		1,290.
4	01/18/82	430.		1,720.
Total ▶		1,720.		1,720.

Page 2

Detach here

Form **1040-ES** Department of the Treasury Internal Revenue Service

1981 Declaration-Voucher

A. Estimated tax or amended estimated tax for the year ending 12/81 (month and year)

B. Overpayment from last year credited to estimated tax for this year

Number **4** (Calendar year - Due Jan. 18, 1982)

Return this form with check or money order payable to the Internal Revenue Service.

1 Amount from line 18 on worksheet ▶	430.
2 Amount of any unused overpayment credit to be applied ▶	
3 Amount of this payment (subtract line 2 from line 1) ▶	430.

If this is your first (or an amended) declaration—voucher for 1981, file even if line 3 is zero.

Sign here ▶ Your signature

Spouse's signature (if joint declaration)

Please type or print

Your social security number: 536-10-4978

Spouse's number, if joint declaration: 532-34-0754

First name and middle initial (of both spouses if joint declaration): WALTER L AND VERNA L

Last name: HUBER

Address (Number and street): 4208 VANDERMARK ROAD EAST

City, State, and ZIP code: SUMNER WASHINGTON 98390

Detach here

95-2396893

HUBER 225 2576-01 02

Form **1040-ES** Department of the Treasury Internal Revenue Service

1981 Declaration-Voucher

Detach here

A. Estimated tax or amended estimated tax for the year ending 12/81 (month and year)

B. Overpayment from last year credited to estimated tax for this year

Number 3
(Calendar year–Due Sept. 15, 1981)

Return this form with check or money order payable to the Internal Revenue Service.

1 Amount from line 18 on worksheet ▶	430.
2 Amount of any unused overpayment credit to be applied ▶	
3 Amount of this payment (subtract line 2 from line 1) ▶	430.

If this is your first (or an amended) declaration–voucher for 1981, file even if line 3 is zero.

Sign here ▶ Your signature

Spouse's signature (if joint declaration)

Please type or print

Your social security number: 536-10-4978

Spouse's number, if joint declaration: 532-34-0754

First name and middle initial (of both spouses if joint declaration): WALTER L AND VERNA L

Last name: HUBER

Address (Number and street): 4208 VANDERMARK ROAD EAST

City, State, and ZIP code: SUMNER WASHINGTON 98390

Detach here

Form **1040-ES** Department of the Treasury Internal Revenue Service

1981 Declaration-Voucher

Detach here

A. Estimated tax or amended estimated tax for the year ending 12/81 (month and year) 1,720.

B. Overpayment from last year credited to estimated tax for this year

Number 2
(Calendar year–Due June 15, 1981)

Return this form with check or money order payable to the Internal Revenue Service.

1 Amount from line 18 on worksheet ▶	860.
2 Amount of any unused overpayment credit to be applied ▶	
3 Amount of this payment (subtract line 2 from line 1) ▶	860.

If this is your first (or an amended) declaration–voucher for 1981, file even if line 3 is zero.

Sign here ▶ Your signature

Spouse's signature (if joint declaration)

Please type or print

Your social security number: 536-10-4978

Spouse's number, if joint declaration: 532-34-0754

First name and middle initial (of both spouses if joint declaration): WALTER L AND VERNA L

Last name: HUBER

Address (Number and street): 4208 VANDERMARK ROAD EAST

City, State, and ZIP code: SUMNER WASHINGTON 98390

Detach here

Form **1040-ES** Department of the Treasury Internal Revenue Service

1981 Declaration-Voucher

Detach here

A. Estimated tax for the year ending (month and year)

B. Overpayment from last year credited to estimated tax for this year

Number 1
(Calendar year–Due April 15, 1981)

Return this form with check or money order payable to the Internal Revenue Service.

1 Amount from line 18 on worksheet ▶	
2 Amount of overpayment credit from last year (all or part) to be applied ▶	
3 Amount of this payment (subtract line 2 from line 1) ▶	

File this form even if line 3 is zero.

Sign here ▶ Your signature

Spouse's signature (if joint declaration)

Please type or print

Your social security number

Spouse's number, if joint declaration

First name and middle initial (of both spouses if joint declaration)

Last name

Address (Number and street)

City, State, and ZIP code

Detach here

95-2396893

4999 2576-01 225 03

CC

Form **1040** Department of the Treasury-Internal Revenue Service
U.S. Individual Income Tax Return 1980

For Privacy Act Notice, see Instructions | For the year January 1-December 31, 1980, or other tax year beginning , 1980, ending , 19

Your first name and initial (if joint return, also give spouse's name and initial) | Last name | Your social security number
WALTER L & VERNA L | HUBER | 536-10-4978

Present home address | Spouse's social security no.
4208 VANDERMARK ROAD EAST | 532-34-0754

City, town or post office, State and ZIP code | Your occupation ▶ RETIRED
SUMNER WASHINGTON 98390 | Spouse's occupation ▶ HOUSEWIFE

Presidential Election Campaign Fund
Do you want $1 to go to this fund? X Yes No
If joint return, does your spouse want $1 to go to this fund? X Yes No
Note: *Checking "Yes" will not increase your tax or reduce your refund.*

Requested by Census Bureau for Revenue Sharing
A Where do you live (actual location of residence)? State: WA City, village, borough, etc.: SUMNER
B Do you live within the legal limits of a city, village, etc.? Yes [ ] No [X]
C In what county do you live? PIERCE
D In what township do you live?

Filing Status (Check only one box.)
1 [ ] Single
2 [X] Married filing joint return (even if only one had income)
3 [ ] Married filing separate return. Enter spouse's social security number above and full name here ▶
4 [ ] Head of household. (See page 6 of Instructions.) If qualifying person is your unmarried child, enter child's name ▶
5 [ ] Qualifying widow(er) with dependent child (Year spouse died ▶ 19). (See page 6 of Instructions.)

For IRS use only

Exemptions (Always check the box labeled Yourself. Check other boxes if they apply.)

6a	[X] Yourself	[X] 65 or over	[ ] Blind	Enter number of boxes checked on 6a and b ▶ 4
b	[X] Spouse	[X] 65 or over	[ ] Blind	
c	First names of your dependent children who lived with you ▶			Enter number of children listed on 6c ▶

d Other dependents: (1) Name	(2) Relationship	(3) Number of months lived in your home	(4) Did dependent have income of $1,000 or more?	(5) Did you provide more than one half of dependent's support?

Enter number of other dependents ▶
Add numbers entered in boxes above ▶ 4

7 Total number of exemptions claimed

Income (Please attach Copy B of your Forms W-2 here. If you do not have a W-2, see page 5 of Instructions. Please attach check or money order here.)

8	Wages, salaries, tips, etc.	8	
9	Interest income *(attach Schedule B if over $400)*	9	5,622.
10a	Dividends 105., 10b Exclusion 105.		
c	Subtract line 10b from line 10a	10c	0.
11	Refunds of State and local income taxes	11	
12	Alimony received	12	
13	Business income or (loss) *(attach Schedule C)*	13	
14	Capital gain or (loss) *(attach Schedule D)*	14	284.
15	40% of capital gain distributions not reported on line 14	15	
16	Supplemental gains or (losses) *(attach Form 4797)*	16	
17	Fully taxable pensions and annuities not reported on line 18	17	5,000.
18	Pensions, annuities, rents, royalties, partnerships, etc.	18	-24.
19	Farm income or (loss) *(attach Schedule F)*	19	
20a	Unemployment compensation (insurance). Total received		
b	Taxable amount, if any, from worksheet on page 10 of Instructions	20b	
21	Other income (state nature and source-see page 10 of Instructions) ▶ SEE STATEMENT 4	21	8,139.
22	**Total income.** Add amounts in column for lines 8 through 21 ▶	22	19,021.

COPY FOR YOUR FILE

Adjustments to Income (see instructions on page 10)

23	Moving expense	23	
24	Employee business expenses	24	
25	Payments to an IRA (enter code from page 10)	25	
26	Payments to a Keogh *(H.R. 10)* retirement plan	26	
27	Interest penalty on early withdrawal of savings	27	
28	Alimony paid	28	
29	Disability income exclusion *(attach Form 2440)*	29	
30	**Total adjustments.** Add lines 23 through 29 ▶	30	0.

Adjusted Gross Income

31	**Adjusted gross income.** Subtract line 30 from line 22. *If this line is less than $10,000, see "Earned Income Credit" (line 57) on pages 13 and 14 of Instructions. If you want IRS to figure your tax, see page 3 of Instructions* ▶	31	19,021.

95-2396893

Form **1040** (1980)

Tax Computation (See Instructions on page 11)	32	Amount from line 31 *(adjusted gross income)*	32	19,021.
	33	If you do not itemize deductions, enter zero If you itemize, complete Schedule A (Form 1040) and enter the amount from Schedule A, line 41	33	1,577.
		Caution: If you have unearned income and can be claimed as a dependent on your parent's return, check here ▶ ☐ and see page 11 of the Instructions. Also see page 11 of the Instructions if: ● *You are married filing a separate return and your spouse itemizes deductions, OR* ● *You file Form 4563, OR* ● *You are a dual-status alien.*		
	34	Subtract line 33 from line 32. Use the amount on line 34 to find your tax from the Tax Tables, or to figure your tax on Schedule TC, Part I Use Schedule TC, Part I, and the Tax Rate Schedules **ONLY** if: ● *Line 34 is more than $20,000 ($40,000 if you checked Filing Status Box 2 or 5), OR* ● *You have more exemptions than are shown in the Tax Table for your filing status, OR* ● *You use Schedule G or Form 4726 to figure your tax.* Otherwise, you **MUST** use the Tax Tables to find your tax.	34	17,444.
	35	Tax. Enter tax here and check if from ☐ Tax Tables or ☒ Schedule TC	35	1,681.
	36	Additional taxes. (See page 12 of Instructions.) Enter here and check if from ☐ Form 4970, ☐ Form 4972, ☐ Form 5544, ☐ Form 5405, or ☐ Section 72(m) (5) penalty tax	36	
	37	**Total.** Add lines 35 and 36 ▶	37	1,681.
Credits (See Instructions on page 12)	38	Credit for contributions to candidates for public office	38	
	39	Credit for the elderly *(attach Schedules R & RP)*	39	
	40	Credit for child and dependent care expenses *(attach Form 2441)*	40	
	41	Investment credit *(attach Form 3468)*	41	
	42	Foreign tax credit	42	
	43	Work incentive (WIN) credit *(attach Form 4874)*	43	
	44	Jobs credit *(attach Form 5884)*	44	
	45	Residental energy credits *(attach Form 5695)*	45	
	46	**Total credits.**	46	
	47	**Balance.** Subtract line 46 from line 37 and enter difference (but not less than zero) ▶	47	1,681.
Other Taxes (Including Advance EIC Payments)	48	Self-employment tax *(attach Schedule SE)*	48	
	49a	Minimum tax. Attach Form 4625 and check here ▶ ☐	49a	
	49b	Alternative minimum tax. Attach Form 6251 and check here ▶ ☐	49b	
	50	Tax from recomputing prior-year investment credit *(attach Form 4255)*	50	
	51a	Social security (FICA) tax on tip income not reported to employer *(attach Form 4137)*	51a	
	51b	Uncollected employee FICA and RRTA tax on tips *(from Form W-2)*	51b	
	52	Tax on an IRA *(attach Form 5329)*	52	
	53	Advance earned income credit (EIC) payments received *(from Form W-2)*	53	
	54	**Total.** Add lines 47 through 53 ▶	54	1,681.
Payments Attach Forms W-2, W-2G, and W-2P to front.	55	Total Federal income tax withheld	55	
	56	1980 estimated tax payments and amount applied from 1979 return	56	360.
	57	Earned income credit. NO.	57	
	58	Amount paid with Form 4868	58	1,306.
	59	Excess FICA and RRTA tax withheld (two or more employers).	59	
	60	Credit for Federal tax on special fuels and oils *(Form 4136 or 4136-T)*	60	
	61	Regulated Investment Company credit *(attach Form 2439)*	61	
	62	**Total.** Add lines 55 through 61. ▶	62	1,666.
Refund or Balance Due	63	If line 62 is larger than line 54, enter amount **OVERPAID** ▶	63	
	64	Amount of line 63 to be **REFUNDED TO YOU** ▶	64	
	65	Amount of line 63 to be credited on 1981 estimated tax. ▶	65	
	66	If line 54 is larger than line 62, enter **BALANCE DUE**. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number on check or money order ▶ (Check ▶ ☒ If Form 2210 (2210F) is attached.) ▶ $	66	15.

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature ▶ _____ Date

Spouse's signature (if filing jointly, **BOTH** must sign even if only one had income) ▶ _____

Paid Preparer's Use Only

Preparer's signature and date ▶ Richard E. Carr 4-21-81

Check if self-employed ▶ ☐

Preparer's social security no. 536-38-6942

Firm's name (or yours, if self-employed) and address ▶ JOHNSON & CARR, P.S.
2070 ONE WASHINGTON PLAZA
TACOMA WASHINGTON

E.I. No. ▶ 91-1041337

ZIP code ▶ 98402

Schedules A & B - Itemized Deductions AND Interest and Dividend Income

(Form 1040)

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040. ▶ See Instructions for Schedules A and B (Form 1040).

1980

08

Name(s) as shown on Form 1040: WALTER L & VERNA L HUBER

Your social security number: 536-10-4978

Schedule A - Itemized Deductions

Medical and Dental Expenses (not paid or reimbursed by insurance or otherwise) *(see page 16 of Instructions.)*

1 One-half (but not more than $150) of insurance premiums you paid for medical care. ▶		150.
2 Medicine & drugs	498.	
3 Enter 1% of Form 1040, line 31	190.	
4 Subtract line 3 from line 2		308.
5 Balance of insurance premiums for medical care not entered on line 1		454.
6 Other medical and dental expenses:		
a Doctors, dentists, nurses, etc.		722.
b Hospitals		
c Other ▶		
RADIOLOGICAL ASSOCIATES		553.
LAB FEES		201.
INSURANCE REIMBURSEMENT		-168.
7 Total (add lines 4 through 6c)		2,070.
8 Enter 3% of Form 1040, line 31		571.
9 Subtract line 8 from line 7. If line 8 is more than line 7, enter zero		1,499.
10 **Total medical and dental expenses (add lines 1 and 9.)** Enter here and on line 33 ▶		1,649.

Taxes *(See page 17 of Instructions.)*

Note: Gasoline taxes are no longer deductible.

11 State and local income	
12 Real estate	745.
13 General sales (see sales tax tables)	279.
14 Personal property	107.
15 Other ▶	
16 **Total taxes (add lines 11 through 15).** Enter here and on line 34 ▶	1,131.

Interest Expense *(See page 17 of Instructions.)*

17 Home mortgage	
18 Credit and charge cards	10.
19 Other ▶	
20 **Total interest expense (add lines 17 through 19.)** Enter here and on line 35 ▶	10.

Contributions *(See page 17 of Instructions.)*

21 a Cash contributions for which you have receipts or cancelled checks	1,980.
b Other cash contributions ▶	
22 Other than cash (see page 17 of Instructions for required statement)	
23 Carryover from prior years	
24 **Total contributions (add lines 21a through 23).** Enter here and on line 36. ▶	1,980.

Casualty or Theft Loss(es) *(See page 18 of Instructions.)*

25 Loss before insurance reimbursement	
26 Insurance reimbursement	
27 Subtract line 26 from line 25. If line 26 is more than line 25, enter zero	
28 Enter $100 or amount from line 27, whichever is smaller	
29 **Total casualty or theft loss(es)** ▶	

Miscellaneous Deductions *(See page 18 of Instructions.)*

30 Union dues	
31 Other (itemize) ▶	
TAX PREPARATION FEES	175.
SAFE DEPOSIT BOX	10.
COLLECTION FEE-RE CONTRACT	22.
32 **Total miscellaneous deductions (add lines 30 and 31.)** Enter here and on line 38 ▶	207.

Summary of Itemized Deductions — A

(See page 19 of Instructions.)

33 Total medical and dental-from line 10	1,649.
34 Total taxes-from line 16	1,131.
35 Total interest-from line 20	10.
36 Total contributions-from line 24	1,980.
37 Total casualty or theft loss(es)-from line 29	
38 Total miscellaneous-from line 32	207.
39 Add lines 33 through 38	4,977.
40 If you checked Form 1040, Filing Status box: 2 or 5, enter $3,400; 1 or 4, enter $2,300; 3, enter $1,700	3,400.
41 **Subtract line 40 from line 39. Enter here and on Form 1040, line 33.** (If line 40 is more than line 39, see the Instructions for line 41 on page 19.) ▶	1,577.

95-2396893

Schedules A & B (Form 1040) 1980 — **Schedule B – Interest and Dividend Income** — Page 2

Name(s) as shown on Form 1040: WALTER L & VERNA L HUBER

Your social security number: 536-10-4978

Part I Interest Income

1 **If you received more than $400 in interest, complete Part I and Part III.** Please see page 8 of the instructions to find out what interest to report. Then answer the questions in Part III, below. If you received interest as a nominee for another, or you received or paid accrued interest on securities transferred between interest payment dates, please see page 19 of the instructions.

Name of payer	Amount
BANK OF CALIFORNIA	140.
CITIZENS SAVINGS & LOAN	475.
INDUSTRIAL INVESTORS	83.
PUGET SOUND NATIONAL BANK	1,310.
PUGET SOUND NATIONAL BANK-CONTRACT	115.
TACOMA GENERAL CREDIT UNION	444.
UNITED MUTUAL SAVINGS BANK	655.
RA HUBER	2,400.

2 **Total interest income.** Enter here and on Form 1040, line 9 . . . . . 5,622.

Part II Dividend Income

3 **If you received more than $400 in gross dividends (including capital gain distributions) and other distributions on stock, complete Part II and Part III.** Please see page 9 of the instructions. Write (H), (W), or (J), for stock held by husband, wife, or jointly. Then answer the questions in Part III, below. If you received dividends as a nominee for another, please see page 19 of the instructions.

Name of payer	Amount

4 Total of line 3 . . . . .

5 Capital gain distributions. Enter here and on line 13, Schedule D. See Note below . . . . . B

6 Nontaxable distributions . . . . .

7 Total (add lines 5 and 6) . . . . .

8 **Dividends before exclusion (subtract line 7 from line 4).** Enter here and on Form 1040, line 10a . . . . .

Note: *If you received capital gain distributions for the year and you do not need Schedule D to report any other gains or losses, do not file that schedule. Instead, enter 40% of your capital gain distributions on Form 1040, line 15.*

Part III Foreign Accounts and Foreign Trusts

If you are required to list interest in Part I or dividends in Part II, OR if you had a foreign account or were a grantor of or a transferor to a foreign trust, you must answer both questions in Part III. Please see page 19 of the instructions.

		Yes	No
A	At any time during the tax year, did you have an interest in or a signature or other authority over a bank account, securities account, or other financial account in a foreign country (see page 19 of instructions)?		X
B	Were you the grantor of, or transferor to, a foreign trust which existed during the current tax year, whether or not you have any beneficial interest in it? If "Yes", you may have to file Forms 3520, 3520-A, or 926		X

SCHEDULE D (Form 1040)
Department of the Treasury Internal Revenue Service

Capital Gains and Losses

(Examples of property to be reported on this Schedule are gains and losses on stocks, bonds, and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.)

▶ Attach to Form 1040. ▶ See Instructions for Schedule D (Form 1040).

1980

15

Name(s) as shown on Form 1040: WALTER L & VERNA L HUBER

Your social security number: 536-10-4978

Part I Short-term Capital Gains and Losses—Assets Held One Year or Less

D

a. Kind of property and description (Example, 100 shares of 7% preferred of "Z" Co.)	b. Date acquired (Mo., day, yr.)	c. Date sold (Mo., day, yr.)	d. Gross sales price less expense of sale	e. Cost or other basis, as adjusted (see instructions page 21)	f. LOSS if column (e) is more than (d) subtract (d) from (e)	g. GAIN if column (d) is more than (e) subtract (e) from (d)
1						

2	Gain from sale or exchange of a principal residence held one year or less, from Form 2119, lines 7 or 11	2		
3	Enter your share of net short-term gain or (loss) from partnerships and fiduciaries.	3		100.
4	Add lines 1, 2 and 3 in column f and column g	4		100.
5	Combine line 4, column f and line 4, column g and enter the net gain or (loss)	5		100.
6	Short-term capital loss carryover from years beginning after 1969	6		
7	Net short-term gain or (loss), combine lines 5 and 6	7		100.

Part II Long-term Capital Gains and Losses—Assets Held More Than One Year

8	SEE STATEMENT 3					344.

9	Gain from sale or exchange of a principal residence held more than one year, from Form 2119, lines 7, 11, or 18	9		
10	Enter your share of net long-term gain or (loss) from partnerships and fiduciaries.	10		115.
11	Add lines 8, 9 and 10 column f and column g	11		459.
12	Combine line 11, column f and line 11, column g and enter the net gain or (loss)	12		459.
13	Capital gain distributions	13		
14	Enter gain, if applicable, from Form 4797, line 5(a)(1)	14		
15	Enter your share of net long-term gain from small business corporations (Subchapter S)	15		
16	Combine lines 12 through 15	16		459.
17	Long-term capital loss carryover from years beginning after 1969	17		
18	Net long-term gain or (loss), combine lines 16 and 17	18		459.

Note: *If you have capital loss carryovers from years beginning before 1970, do not complete rest of form. See Form 4798 instead.*

95-2396893

Part III Summary of Parts I and II

19 Combine lines 7 and 18, and enter the net gain or (loss) here.	19	559.
20 If line 19 shows a gain-		
a Enter 60% of line 18 or 60% of line 19, whichever is smaller. Enter zero if there is a loss or no entry on line 18.	20a	275.
If the amount you enter on this line is other than zero, you may be liable for the alternative minimum tax. See Form 6251.		
b Subtract line 20a from line 19. Enter here and on Form 1040, line 14	20b	284.
21 If line 19 shows a loss-		
a Enter one of the following amounts:		
(i) If line 7 is zero or a net gain, enter 50% of line 19,		
(ii) If line 18 is zero or a net gain, enter line 19; or,		
(iii) If line 7 and line 18 are net losses, enter amount on line 7 added to 50% of the amount on line 18.	21a	
b Enter here and enter as a loss on Form 1040, line 14, the smallest of:		
(i) The amount on line 21a,		
(ii) $3,000 ($1,500 if married and filing a separate return); or,		
(iii) Taxable income, as adjusted	21b	
Note: *If the loss on line 21a is more than the loss shown on line 21b, complete Part IV to determine post-1969 capital loss carryovers from 1980 to 1981.*		

Part IV Computation of Post-1969 Capital Loss Carryovers from 1980 to 1981

(Complete this part if the loss on line 21a is more than the loss shown on line 21b)

Section A.— Short-term Capital Loss Carryover

22 Enter loss shown on line 7; if none, enter zero and skip lines 23 through 27- then go to line 28.	22	
23 Enter gain shown on line 18. If that line is blank or shows a loss, enter zero	23	
24 Reduce any loss on line 22 to the extent of any gain on line 23	24	
25 Enter amount shown on line 21b	25	
26 Enter smaller of line 24 or 25	26	
27 Subtract line 26 from line 24	27	
Note: *The amount on line 27 is the part of your short-term capital loss carryover from 1980 to 1981 that is from years beginning after 1969.*		

Section B.— Long-term Capital Loss Carryover

28 Subtract line 26 from line 25 (**Note:** *If you skipped lines 23 through 27, enter amount from line 21b*)	28	
29 Enter loss from line 18; if none, enter zero and skip lines 30 through 33	29	
30 Enter gain shown on line 7. If that line is blank or shows a loss, enter zero	30	
31 Reduce any loss on line 29 to the extent of any gain on line 30.	31	
32 Multiply amount on line 28 by 2	32	
33 Subtract line 32 from line 31.	33	
Note: *The amount on line 33 is the part of your long-term capital loss carryover from 1980 to 1981 that is from years beginning after 1969.*		

SCHEDULE E (Form 1040)

Department of the Treasury Internal Revenue Service

Supplemental Income Schedule

(From pensions and annuities, rents and royalties, partnerships, estates and trusts, etc.)

▶ Attach to Form 1040. ▶ See Instructions for Schedule E (Form 1040).

1980

16

Name(s) as shown on Form 1040.
WALTER L & VERNA L HUBER

Your social security number
536-10-4978

Part I Pension and Annuity Income. If fully taxable, do not complete this part. Enter amount on Form 1040, line 17.

For one pension or annuity not fully taxable, complete this part. If you have more than one pension or annuity that is not fully taxable, attach a separate sheet listing each one with the appropriate data and enter combined total of taxable parts on line 4.

1 a Did you and your employer contribute to the pension or annuity? ☐ Yes ☐ No

b If "Yes," do you expect to get back your contribution within 3 years from the date you receive the first payment? ☐ Yes ☐ No

c If "Yes," show: Your contribution ▶ $ ....., d Contribution received in prior years ▶ 1d

2 Amount received this year 2

3 Amount on line 2 that is not taxable 3

4 Taxable part (subtract line 3 from line 2). Enter here and include in line 18 below 4

Part II Rent and Royalty Income or Loss. If you need more space, attach a separate sheet.

5 a Are any of the expenses listed below for a vacation home or similar dwelling rented to others (see Instructions)? ☐ Yes ☐ No

b If "Yes," did you or a member of your family occupy the vacation home or similar dwelling for more than 14 days during the tax year? ☐ Yes ☐ No

6 a Did you elect to claim amortization (under sec. 191) or depreciation (under sec. 167(o)) for a rehabilitated certified historic structure (see Instructions)? ☐ Yes ☐ No

b Amortizable basis (see Instructions) ▶

(a) Property code (describe in Part V)	(b) Total amount of rents	(c) Total amount of royalties	(d) Depreciation (explain in Part VI) or depletion (attach computation)	(e) Other expenses (explain in Part VII)	(f) Net loss	(g) Net income
PRCP A						
PRCP B						
PRCP C						
7 Form 4835						
8 Totals						

9 Total rent and royalty income or (loss). Combine amounts in columns (f) and (g), line 8. Enter here and include in line 18 below 9

Part III Income or Losses from—

	(a) Name	(b) Employer identification number	(c) Net loss	(d) Net income
Partnerships	SEE STATEMENT 1		24.	0.

10 Add amounts in columns (c) and (d) and enter here 10 −24. 0.

11 Combine amounts in columns (c) and (d), line 10, and enter net income or (loss). 11 −24.

12 Additional first-year depreciation (see instructions for limitations) 12

13 Total partnership income or (loss). Combine lines 11 and 12. Enter here and include in line 18 below 13 −24.

Estates or Trusts				

14 Add amounts in columns (c) and (d) and enter here 14

15 Total estate or trust income or (loss). Combine amounts in columns (c) and (d), line 14. Enter here and include in line 18 below 15

Small Business Corporations				

16 Add amounts in columns (c) and (d) and enter here 16

17 Total small business corporation income or (loss). Combine amounts in columns (c) and (d), line 16. Enter here and include in line 18 below 17

Part IV

18 TOTAL income or (loss). Combine lines 4,9,13,15, and 17. Enter here and on Form 1040, line 18 ▶ 18 −24.

19 Farmers and fishermen: Enter your share of gross farming and fishing income applicable to Parts II and III 19

E

95-2396893

Part V Property Reported in Part II

A	
B	
C	

Part VI Depreciation Claimed in Part II. If you need more space, use Form 4562.

	(a) Description of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year
	Total additional first-year depreciation (Do not include in items below. See instructions for limitations.) →						
Property A							
	Totals (Property A)						
	Total additional first-year depreciation (Do not include in items below. See instructions for limitations.) →						
Property B							
	Totals (Property B)						
	Total additional first-year depreciation (Do not include in items below. See instructions for limitations.) →						
Property C							
	Totals (Property C)						

Part VII Expenses Claimed in Part II

Expenses (Description)	Properties A	B	C
Taxes			
Insurance			
Interest			
Commissions			
Other (list) ▶			

SCHEDULE G (Form 1040)
Department of the Treasury
Internal Revenue Service

Income Averaging

▶ See instructions on pages 2 and 3.
▶ Attach to Form 1040.

1980
21

Name(s) as shown on Form 1040: WALTER L & VERNA L HUBER

Your social security number: 536-10-4978

Base Period Income and Adjustments	(a) 1st preceding base period year 1979	(b) 2nd preceding base period year 1978	(c) 3rd preceding base period year 1977	(d) 4th preceding base period year 1976
1 Enter amount from: Form 1040 (1977, 1978 and 1979)-line 34; Form 1040A (1977 and 1978)-line 10; Form 1040A (1979)-line 11	5,899.	10,580.	12,179.	
2 a Multiply $750 by your total number of exemptions in 1977 and 1978		3,000.	3,000.	
b Multiply $1,000 by your total number of exemptions in 1979	4,000.			
3 Taxable income (subtract line 2a or 2b from line 1). If less than zero, enter zero	5,899.	7,580.	9,179.	5,609.
4 Income earned outside of the United States or within U.S. possessions and excluded under sections 911 and 931				
5 On your 1980 Form 1040, if you checked box: 2 or 5 enter $3,200; 1 or 4 enter $2,200; 3 enter $1,600 — in column (d)				3,200.
6 Base period income (add lines 3, 4 and 5)	5,899.	7,580.	9,179.	8,809.

Computation of Averageable Income

7	Taxable income for 1980 from Schedule TC (Form 1040), Part I, line 3	7	13,444.	
8	Certain amounts received by owner-employees subject to a penalty under sec. 72(m)(5)	8		
9	Subtract line 8 from line 7	9	13,444.	
10	Excess community income	10		
11	Adjusted taxable income (subtract line 10 from line 9). If less than zero, enter zero			11 13,444.
12	Add columns (a) through (d), line 6, and enter here	12	31,467.	
13	Enter 30% of line 12			13 9,440.
14	Averageable income (subtract line 13 from line 11)			14 4,004.

If line 14 is $3,000 or less, do not complete the rest of this form. You do not qualify for income averaging. G

Computation of Tax

15	Amount from line 13			15 9,440.
16	20% of line 14			16 801.
17	Total (add lines 15 and 16)			17 10,241.
18	Excess community income from line 10			18
19	Total (add lines 17 and 18)			19 10,241.
20	Tax on amount on line 19 (see caution below)			20 1,105.
21	Tax on amount on line 17 (see caution below)	21	1,105.	
22	Tax on amount on line 15 (see caution below)	22	961.	
23	Subtract line 22 from line 21	23	144.	
24	Multiply the amount on line 23 by 4			24 576.

Note: *If no entry was made on line 8 above, skip lines 25 through 27 and go to line 28.*

25	Tax on amount on line 7 (see caution below)	25		
26	Tax on amount on line 9 (see caution below)	26		
27	Subtract line 26 from line 25			27
28	Tax (add lines 20, 24, and 27). Enter here and on Schedule TC (Form 1040), Part I, line 4 and check Schedule G box			28 1,681.

Caution: Use Tax Rate Schedule X, Y or Z from the Form 1040 instructions to figure your tax on lines 20, 21, 22, 25 and 26. Do not use the tax tables.

95-2396893

SCHEDULE TC (Form 1040)
Department of the Treasury
Internal Revenue Service

Tax Computation Schedule

▶ Attach to Form 1040.

1980

Name(s) as shown on Form 1040
WALTER L & VERNA L HUBER

Your social security number
536-10-4978

Part I Computation of Tax for Taxpayers Who Cannot Use the Tax Tables

Use this part to figure your tax if:

- Your income on Form 1040, line 34, is more than $20,000 and you checked Filing Status Box 1, 3, or 4 on Form 1040.
- Your income on Form 1040, line 34, is more than $40,000 and you checked Filing Status Box 2 or 5 on Form 1040.
- You had more exemptions than were shown in the Tax Table for your filing status.
- You figure your tax using Schedule G (Income Averaging) or Form 4726 (Maximum Tax on Personal Service Income).

1 Enter the amount from Form 1040, line 34	1	17,444.
2 Multiply $1,000 by the total number of exemptions claimed on Form 1040, line 7	2	4,000.
3 **Taxable income.** Subtract line 2 from line 1. (Figure your tax on this amount by using the Tax Rate Schedules or one of the other methods listed on line 4.)	3	13,444.
4 **Income tax.** Enter tax and check if from: [ ] Tax Rate Schedule X, Y, or Z, [X] Schedule G, or [ ] Form 4726. Also enter on Form 1040, line 35	4	1,681.

Part II Computation for Certain Taxpayers Who MUST Itemize Deductions

If you are included in one of the groups below, you MUST itemize. If you must itemize and the amount on Schedule A (Form 1040), line 40, is more than your itemized deductions on Schedule A, line 39, you must complete Part II before figuring your tax.

You MUST itemize your deductions if:

A. You can be claimed as a dependent on your parents' return and had interest, dividends, or other unearned income of $1,000 or more and had earned income of less than $2,300 if single (less than $1,700 if married filing a separate return).

Note: *If your earned income is more than your itemized deductions, you don't have to fill in Schedule A. Just enter your earned income in Part II, line 3, of this schedule, unless you are married filing a separate return and your spouse itemizes deductions. Generally, your earned income is the total of any amounts on Form 1040, lines 8, 13, and 19. See page 11 of the instructions for Form 1040 for more details.*

B. You are married filing a separate return and your spouse itemizes deductions. (There is an exception to this rule. You don't have to itemize if your spouse must itemize only because he or she is described in A and enters earned income instead of itemized deductions on Part II, line 3, of this schedule. If this is the case, don't complete Part II. Go back to Form 1040, line 33, and enter $0. Then go to Form 1040, line 34.)

C. You file Form 4563 to exclude income from sources in U.S. possessions. (Please see Form 4563, and **Publication** 570, Tax Guide for U.S. Citizens Employed in U.S. Possessions, for more details.)

D. You had dual status as a nonresident alien for part of 1980, and during the rest of the year you were either a resident alien or a U.S. citizen. However, you don't have to itemize if at the end of 1980, you were a nonresident alien married to a U.S. resident or citizen and file a joint return reporting your combined worldwide income.

1 Enter the amount from Form 1040, line 31		1	
2 If you checked Form 1040, Filing Status Box: { 2 or 5, enter $3,400 / 1 or 4, enter $2,300 / 3, enter $1,700 }	2		TC
3 Enter the amount from Schedule A, line 39	3		
Caution: *If you can be claimed as a dependent on your parents' return, see the* **Note** *above. Be sure you check the box below line 33 of Form 1040.*			
4 Subtract line 3 from line 2		4	
5 **Add lines 1 and 4.** Enter here and on Form 1040, line 34. (Leave Form 1040, line 33 blank. Disregard the instruction to subtract line 33 from line 32. Follow the rest of the instructions for Form 1040, line 34.)		5	

The example below may help you to complete Part II.

Example – Walter Green, a single individual, is claimed as a dependent on his parents' return. Walter's adjusted gross income, Form 1040, line 31, is $4,000. Of this amount, $1,500 was earned income from a summer job and $2,500 was unearned income that he received as a beneficiary of a trust. Because Walter is being claimed as a dependent on his parents' return and has unearned income of $1,000 or more and earned income of less than $2,300, he must use Part II of Schedule TC. Walter knows that his total itemized deductions are only $500. Since this is less than his earned income ($1,500), he does not have to complete Schedule A. Walter enters $2,300, the zero bracket amount for a single individual, on line 2 of Part II and his earned income on line 3. He completes Part II as shown below and enters the total of $4,800 on Form 1040, line 34. He then figures his tax using the Tax Tables as explained in the instructions for lines 34 and 35 on page 12.

1 Adjusted gross income	$4,000
2 Zero bracket amount for a single individual	$2,300
3 Earned income	1,500
4 Subtract line 3 from line 2	800
5 Add lines 1 and 4. Enter here and on Form 1040, line 34	$4,800

Note: *If Walter's itemized deductions are more than his earned income, he must complete Schedule A first.*

Form **2210**
Department of the Treasury
Internal Revenue Service

Underpayment of Estimated Tax by Individuals

▶ Attach to Form 1040.

1980

Name(s) as shown on Form 1040: WALTER L & VERNA L HUBER

Social security number: 536-10-4978

Part I How to Figure Your Underpayment (Complete lines 1 through 16)

If you meet any of the exceptions to the underpayment penalty for ALL four periods, skip lines 1 through 16 and go directly to line 17.

1	1980 tax (from Form 1040, line 54)	
2	Earned income credit (from Form 1040, line 57)	
3	Tax credit for special fuels and oils (from Form 1040, line 60)	
4	Minimum tax (from Form 1040, line 49a)	
5	Alternative minimum tax (from Form 1040, line 49b)	
6	Social security (FICA) tax on unreported tip income (from Form 1040, line 51a)	
7	Uncollected employee FICA and RRTA tax on tips (from Form 1040, line 51b)	
8	Tax on an IRA (from Form 5329, Part I or III included on Form 1040, line 52)	
9	Total (add lines 2 through 8)	
10	Balance (subtract line 9 from line 1)	
11	Enter 80% of the amount shown on line 10	

		Payment Due Dates			
		(a) Apr. 15, 1980	(b) June 16, 1980	(c) Sept. 15, 1980	(d) Jan. 16, 1981
12	Divide amount on line 11 by the number of payments required for the year. Enter the result in appropriate columns				
13	Amounts paid on estimated tax and tax withheld				
14	Overpayment (on line 16) from previous period				
15	Total (add lines 13 and 14)				
16	Underpayment (subtract line 15 from line 12) **OR** Overpayment (subtract line 12 from line 15)				

Part II Exceptions to the Penalty (Farmers and fishermen, see Instruction A for special exception)

17	Total amount paid and withheld from January 1 through the payment due date shown		90.	180.	270.	360.
	SEE STATEMENT 5		25% of 1979 tax	50% of 1979 tax	75% of 1979 tax	100% of 1979 tax
18	Exception 1.- 1979 tax ▶ $ 354.		89.	177.	266.	354.
19	Exception 2.- Tax on 1979 income using 1980 rates and exemptions		Enter 25% of tax	Enter 50% of tax	Enter 75% of tax	Enter 100% of tax
20	Exception 3.- Tax on annualized 1980 income (see worksheet on back)		Enter 20% of tax	Enter 40% of tax	Enter 60% of tax	Exceptions Not Applicable
21	Exception 4.- Tax on 1980 income over 3, 5, and 8-month periods		Enter 90% of tax	Enter 90% of tax	Enter 90% of tax	

Part III How to Figure the Penalty (Complete lines 22 through 26 if none of exceptions in Part II apply.)

22	Amount of underpayment (from line 16)				
23	Date of payment or April 15, 1981, whichever is earlier				
24	Number of days from due date of payment to the date on line 23				
25	$\frac{\text{Number of days on line 24}}{365}$ x 12% x amount on line 22				
26	Penalty (add amounts on line 25). Check the box below line 66 on Form 1040 and show this amount in the space provided. If you owe tax on line 66, include the penalty amount in with your total payment. If you are due a refund, we will subtract the penalty amount from the amount on line 63				0.

Form **2210** (1980)

95-2396893

1980 FEDERAL INCOME TAX STATEMENTS

STATEMENT 1 - INCOME FROM PARTNERSHIPS

NAME AND ADDRESS OF PARTNERSHIP

INDUSTRIAL INVESTORS

INCOME

PARTNERSHIP INCOME	-24	
SELF-EMPLOYMENT INCOME		0*
NET OTHER PARTNERSHIP INCOME		-24*

RECAP OF PARTNERSHIP INCOME -

TOTAL OTHER PARTNERSHIP INCOME	-24*
TOTAL PARTNERSHIP INCOME TO SCHEDULE E	-24**

STATEMENT 2 - PENSION AND ANNUITY INCOME

GENERAL RULE

DESCRIPTION	INVEST-MENT IN CONTRACT	EXPECTED RETURN	PCT OF INCOME EXCLUDED	AMOUNT RECEIVED THIS YR	AMT EX-CLUDABLE	TAXABLE PORTION
AETNA LIFE INS CO				5,000		5,000
TAXABLE INCOME UNDER GENERAL RULE						5,000**
FULLY TAXABLE PENSION AND ANNUITY INCOME						5,000**
OTHER TAXABLE PENSION AND ANNUITY INCOME						0**

STATEMENT 3 - GAIN ON INSTALLMENT SALES - CAPITAL ASSETS

PROPERTY DESCRIPTION PRIOR YEAR SALE			
LOT 14 LAKE TAPPS LAKERIDGE ADDITION NO 2			
DATE ACQUIRED 07/08/67 DATE SOLD 03/17/71			
GROSS SALES PRICE			10,000
COST OR BASIS		5,600	
EXPENSE OF SALE		1,222	
TOTAL BASIS AND EXPENSE OF SALE			6,822
TOTAL GAIN - GROSS PROFIT			3,178
TOTAL CONTRACT PRICE		10,000	
GROSS PROFIT RATIO	3,178 /	10,000	31.78000 PCT
GAIN PREVIOUSLY RECOGNIZED			2,670
COLLECTIONS			
CASH		1,084	
TOTAL COLLECTIONS			1,084
GAIN RECOGNIZED THIS YEAR - LONG TERM			344*

STATEMENT 4 - MISCELLANEOUS INCOME

	SUBJECT TO SE TAX	OTHER TAXABLE INCOME	TOTAL TAXABLE INCOME
OCCIDENTAL LIFE INS CO		3,783	3,783
NORTHWESTERN MUT LIFE		4,356	4,356
TOTAL MISCELLANEOUS INCOME	0**	8,139**	8,139**

1980 FEDERAL INCOME TAX STATEMENTS PAGE 3
STATEMENT 5 - EXCEPTIONS WHICH AVOID THE PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX

EXCEPTION 1 - 1979 TAX

1979 TAX	354*

STATEMENT 6 - DIVIDEND INCOME

	QLFYING	NON QLFYING	CAPITAL GAIN	NON TAXABLE
(J) INDUSTRIAL INVESTORS	105			
TOTALS	105**	0**	0**	0**

STATEMENT 7 - MEDICAL EXPENSE - DOCTORS, DENTISTS, ETC.

G BRCKAW MD	20
C ANDERSCN MC	172
M GAGE DDS	372
R KALLSEN MD	113
D T BAER MD	45
TCTAL DOCTOR, DENTIST, ETC. EXPENSES	722**

STATEMENT 8 - RECEIPTED CASH CONTRIBUTIONS

CHARITIES QUALIFYING FOR 50 PCT LIMITATION

FIRST BAPTIST CHURCH	1,785	
CRTHCPEDIC ASSN	5	
MILEAGE CN VCLUNTEER ACTIVITIES 1558 MILES	140	
WASHINGTCN LUNG ASSOC	50	
TOTAL RECEIPTED CASH CONTRIBUTIONS TO CHARITIES QUALIFYING FOR 50 PCT LIMITATION		1,980*
TOTAL RECEIPTED CASH CONTRIBUTIONS		1,980**

TAX RETURN

WALTER L. & VERNA L. HUBER

Prepared For

U. S. INDIVIDUAL INCOME TAX RETURN FORM 1040

Type of Return

DECEMBER 31, 1980

Period

JOHNSON & CARR PS

4999 2576-01 185 03

CC

Form **1040** Department of the Treasury-Internal Revenue Service
U.S. Individual Income Tax Return 1980

For Privacy Act Notice, see Instructions | For the year January 1-December 31, 1980, or other tax year beginning , 1980, ending , 19

Your first name and initial (if joint return, also give spouse's name and initial) | Last name | **Your social security number**

WALTER L & VERNA L | HUBER | 536-10-4978

Present home address | **Spouse's social security no.**

4208 VANDERMARK ROAD EAST | 532-34-0754

City, town or post office, State and ZIP code | Your occupation ▶ RETIRED

SUMNER WASHINGTON 98390 | Spouse's occupation ▶ HOUSEWIFE

Presidential Election Campaign Fund

Do you want $1 to go to this fund? . . . . . X Yes [ ] No

If joint return, does your spouse want $1 to go to this fund? . . . . . X Yes [ ] No

Note: *Checking "Yes" will not increase your tax or reduce your refund.*

Requested by Census Bureau for Revenue Sharing

A Where do you live (actual location of residence)? State: WA; City, village, borough, etc.: SUMNER

B Do you live within the legal limits of a city, village, etc.? [ ] Yes [X] No

C In what county do you live? PIERCE

D In what township do you live?

Filing Status

Check only one box.

1 [ ] Single

2 [X] Married filing joint return (even if only one had income)

3 [ ] Married filing separate return. Enter spouse's social security number above and full name here ▶

4 [ ] Head of household. (See page 6 of Instructions.) If qualifying person is your unmarried child, enter child's name ▶

5 [ ] Qualifying widow(er) with dependent child (Year spouse died ▶ 19). (See page 6 of Instructions.)

For IRS use only

Exemptions

Always check the box labeled Yourself. Check other boxes if they apply.

6a [X] Yourself [X] 65 or over [ ] Blind

b [X] Spouse [X] 65 or over [ ] Blind

c First names of your dependent children who lived with you ▶

Enter number of boxes checked on 6a and b ▶ 4

Enter number of children listed on 6c ▶

d Other dependents: (1) Name	(2) Relationship	(3) Number of months lived in your home	(4) Did dependent have income of $1,000 or more?	(5) Did you provide more than one half of dependent's support?

Enter number of other dependents ▶

Add numbers entered in boxes above ▶ 4

7 Total number of exemptions claimed 7

Income

Please attach Copy B of your Forms W-2 here.

If you do not have a W-2, see page 5 of Instructions.

Please attach check or money order here.

8	Wages, salaries, tips, etc.	8	
9	Interest income *(attach Schedule B if over $400)*	9	5,622.
10a	Dividends 105., 10b Exclusion 105.		
c	Subtract line 10b from line 10a	10c	0.
11	Refunds of State and local income taxes	11	
12	Alimony received	12	
13	Business income or (loss) *(attach Schedule C)*	13	
14	Capital gain or (loss) *(attach Schedule D)*	14	284.
15	40% of capital gain distributions not reported on line 14	15	
16	Supplemental gains or (losses) *(attach Form 4797)*	16	
17	Fully taxable pensions and annuities not reported on line 18	17	5,000.
18	Pensions, annuities, rents, royalties, partnerships, etc.	18	-24.
19	Farm income or (loss) *(attach Schedule F)*	19	
20a	Unemployment compensation (insurance). Total received		
b	Taxable amount, if any, from worksheet on page 10 of Instructions	20b	
21	Other income (state nature and source-see page 10 of Instructions) ▶ SEE STATEMENT 4	21	8,139.
22	**Total income.** Add amounts in column for lines 8 through 21 ▶	22	19,021.

Adjustments to Income

(see Instructions on page 10)

23	Moving expense	23	
24	Employee business expenses	24	
25	Payments to an IRA (enter code from page 10)	25	
26	Payments to a Keogh *(H.R. 10)* retirement plan	26	
27	Interest penalty on early withdrawal of savings	27	
28	Alimony paid	28	
29	Disability income exclusion *(attach Form 2440)*	29	
30	**Total adjustments.** Add lines 23 through 29 ▶	30	0.

Adjusted Gross Income

31	**Adjusted gross income.** Subtract line 30 from line 22. *If this line is less than $10,000, see "Earned Income Credit" (line 57) on pages 13 and 14 of Instructions. If you want IRS to figure your tax, see page 3 of Instructions* ▶	31	19,021.

95-2396893

HUBER 185 2576-01 04
536-10-4978

Form 1040 (1980) Page 2

Tax Computation (See Instructions on page 11)	32	Amount from line 31 *(adjusted gross income)*	32	19,021.
	33	If you do not itemize deductions, enter zero If you itemize, complete Schedule A (Form 1040) and enter the amount from Schedule A, line 41	33	78.
		Caution: If you have unearned income and can be claimed as a dependent on your parent's return, check here ▶ ☐ and see page 11 of the Instructions. Also see page 11 of the Instructions if: ● *You are married filing a separate return and your spouse itemizes deductions, OR* ● *You file Form 4563, OR* ● *You are a dual-status alien.*		
	34	Subtract line 33 from line 32. Use the amount on line 34 to find your tax from the Tax Tables, or to figure your tax on Schedule TC, Part I Use Schedule TC, Part I, and the Tax Rate Schedules **ONLY** if: ● *Line 34 is more than $20,000 ($40,000 if you checked Filing Status Box 2 or 5), OR* ● *You have more exemptions than are shown in the Tax Table for your filing status, OR* ● *You use Schedule G or Form 4726 to figure your tax.* Otherwise, you **MUST** use the Tax Tables to find your tax.	34	18,943.
	35	Tax. Enter tax here and check if from ☐ Tax Tables or ☒ Schedule TC	35	1,951.
	36	Additional taxes. (See page 12 of Instructions.) Enter here and check if from ☐ Form 4970, ☐ Form 4972, ☐ Form 5544, ☐ Form 5405, or ☐ Section 72(m) (5) penalty tax	36	
	37	**Total.** Add lines 35 and 36 ▶	37	1,951.
Credits (See Instructions on page 12)	38	Credit for contributions to candidates for public office	38	
	39	Credit for the elderly *(attach Schedules R & RP)*	39	
	40	Credit for child and dependent care expenses *(attach Form 2441)*	40	
	41	Investment credit *(attach Form 3468)*	41	
	42	Foreign tax credit	42	
	43	Work incentive (WIN) credit *(attach Form 4874)*	43	
	44	Jobs credit *(attach Form 5884)*	44	
	45	Residental energy credits *(attach Form 5695)*	45	
	46	**Total credits.**	46	
	47	**Balance.** Subtract line 46 from line 37 and enter difference (but not less than zero) ▶	47	1,951.
Other Taxes (Including Advance EIC Payments)	48	Self-employment tax *(attach Schedule SE)*	48	
	49a	Minimum tax. Attach Form 4625 and check here ▶ ☐	49a	
	49b	Alternative minimum tax. Attach Form 6251 and check here ▶ ☐	49b	
	50	Tax from recomputing prior-year investment credit *(attach Form 4255)*	50	
	51a	Social security (FICA) tax on tip income not reported to employer *(attach Form 4137)*	51a	
	51b	Uncollected employee FICA and RRTA tax on tips *(from Form W-2)*	51b	
	52	Tax on an IRA *(attach Form 5329)*	52	
	53	Advance earned income credit (EIC) payments received *(from Form W-2)*	53	
	54	**Total.** Add lines 47 through 53 ▶	54	1,951.
Payments Attach Forms W-2, W-2G, and W-2P to front.	55	Total Federal income tax withheld	55	
	56	1980 estimated tax payments and amount applied from 1979 return	56	360.
	57	Earned income credit. NO	57	
	58	Amount paid with Form 4868	58	
	59	Excess FICA and RRTA tax withheld (two or more employers).	59	
	60	Credit for Federal tax on special fuels and oils *(Form 4136 or 4136-T)*	60	
	61	Regulated Investment Company credit *(attach Form 2439)*	61	
	62	**Total.** Add lines 55 through 61 ▶	62	360.
Refund or Balance Due	63	If line 62 is larger than line 54, enter amount **OVERPAID** ▶	63	
	64	Amount of line 63 to be **REFUNDED TO YOU** ▶	64	
	65	Amount of line 63 to be credited on 1981 estimated tax ▶ 65		
	66	If line 54 is larger than line 62, enter **BALANCE DUE**. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number on check or money order ▶ (Check ▶ ☒ If Form 2210 (2210F) is attached.) ▶ $	66	1,591.

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature Date ▶ Spouse's signature (if filing jointly, **BOTH** must sign even if only one had income)

Paid Preparer's Use Only

Preparer's signature and date ▶ Richard E. Carr 4-14-81 Check if self-employed ▶ ☐ Preparer's social security no. 536-38-6942

Firm's name (or yours, if self-employed) and address ▶ JOHNSON & CARR, P.S.
2070 ONE WASHINGTON PLAZA
TACOMA WASHINGTON

E.I. No. ▶ 91-1041337

ZIP code ▶ 98402

95-2396893

Schedules A & B – Itemized Deductions AND Interest and Dividend Income

(Form 1040)

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040. ▶ See Instructions for Schedules A and B (Form 1040).

1980

08

Name(s) as shown on Form 1040: WALTER L & VERNA L HUBER

Your social security number: 536-10-4978

Schedule A – Itemized Deductions

Medical and Dental Expenses (not paid or reimbursed by insurance or otherwise) *(see page 16 of Instructions.)*

1 One-half (but not more than $150) of insurance premiums you paid for medical care. ▶		150.
2 Medicine & drugs	498.	
3 Enter 1% of Form 1040, line 31	190.	
4 Subtract line 3 from line 2		308.
5 Balance of insurance premiums for medical care not entered on line 1		454.
6 Other medical and dental expenses:		
a Doctors, dentists, nurses, etc.		722.
b Hospitals		
c Other ▶		
RADIOLOGICAL ASSOCIATES		553.
LAB FEES		201.
INSURANCE REIMBURSEMENT		-1,768.
7 Total (add lines 4 through 6c)		470.
8 Enter 3% of Form 1040, line 31		571.
9 Subtract line 8 from line 7. If line 8 is more than line 7, enter zero		0.
10 **Total medical and dental expenses (add lines 1 and 9.)** Enter here and on line 33 ▶		150.

Taxes *(See page 17 of Instructions.)*

Note: Gasoline taxes are no longer deductible.

11 State and local income	
12 Real estate	745.
13 General sales (see sales tax tables)	279.
14 Personal property	107.
15 Other ▶	
16 **Total taxes (add lines 11 through 15).** Enter here and on line 34 ▶	1,131.

Interest Expense *(See page 17 of Instructions.)*

17 Home mortgage	
18 Credit and charge cards	10.
19 Other ▶	
20 **Total interest expense (add lines 17 through 19.)** Enter here and on line 35 ▶	10.

Contributions *(See page 17 of Instructions.)*

21 a Cash contributions for which you have receipts or cancelled checks	1,980.
b Other cash contributions ▶	
22 Other than cash (see page 17 of Instructions for required statement)	
23 Carryover from prior years	
24 **Total contributions (add lines 21a through 23).** Enter here and on line 36. ▶	1,980.

Casualty or Theft Loss(es) *(See page 18 of Instructions.)*

25 Loss before insurance reimbursement	
26 Insurance reimbursement	
27 Subtract line 26 from line 25. If line 26 is more than line 25, enter zero	
28 Enter $100 or amount from line 27, whichever is smaller	
29 **Total casualty or theft loss(es)** ▶	

Miscellaneous Deductions *(See page 18 of Instructions.)*

30 Union dues	
31 Other (itemize) ▶	
TAX PREPARATION FEES	175.
SAFE DEPOSIT BOX	10.
COLLECTION FEE-RE CONTRACT	22.
32 **Total miscellaneous deductions (add lines 30 and 31.)** Enter here and on line 38 ▶	207.

Summary of Itemized Deductions — A

(See page 19 of Instructions.)

33 Total medical and dental–from line 10	150.
34 Total taxes–from line 16	1,131.
35 Total interest–from line 20	10.
36 Total contributions–from line 24	1,980.
37 Total casualty or theft loss(es)–from line 29	
38 Total miscellaneous–from line 32	207.
39 Add lines 33 through 38	3,478.
40 If you checked Form 1040, Filing Status box: 2 or 5, enter $3,400; 1 or 4, enter $2,300; 3, enter $1,700	3,400.
41 **Subtract line 40 from line 39. Enter here and on Form 1040, line 33.** (If line 40 is more than line 39, see the Instructions for line 41 on page 19.) ▶	78.

95-2396893

Schedules A & B (Form 1040) 1980 — Schedule B – Interest and Dividend Income — Page 2

Name(s) as shown on Form 1040 — Your social security number

WALTER I & VERNA I HUBER — 536-10-4978

Part I Interest Income

1 **If you received more than $400 in interest, complete Part I and Part III.** Please see page 8 of the instructions to find out what interest to report. Then answer the questions in Part III, below. If you received interest as a nominee for another, or you received or paid accrued interest on securities transferred between interest payment dates, please see page 19 of the instructions.

Name of payer	Amount
BANK OF CALIFORNIA	140.
CITIZENS SAVINGS & LOAN	475.
INDUSTRIAL INVESTORS	83.
PUGET SOUND NATIONAL BANK	1,310.
PUGET SOUND NATIONAL BANK-CONTRACT	115.
TACOMA GENERAL CREDIT UNION	444.
UNITED MUTUAL SAVINGS BANK	655.
RA HUBER	2,400.

2 **Total interest income.** Enter here and on Form 1040, line 9 . . . . . 5,622.

Part II Dividend Income

3 **If you received more than $400 in gross dividends (including capital gain distributions) and other distributions on stock, complete Part II and Part III.** Please see page 9 of the instructions. Write (H), (W), or (J), for stock held by husband, wife, or jointly. Then answer the questions in Part III, below. If you received dividends as a nominee for another, please see page 19 of the instructions.

Name of payer	Amount

4 Total of line 3 . . . . .

5 Capital gain distributions. Enter here and on line 13, Schedule D. See Note below . . . . . B

6 Nontaxable distributions . . . . .

7 Total (add lines 5 and 6) . . . . .

8 **Dividends before exclusion (subtract line 7 from line 4).** Enter here and on Form 1040, line 10a . . . . .

Note: *If you received capital gain distributions for the year and you do not need Schedule D to report any other gains or losses, do not file that schedule. Instead, enter 40% of your capital gain distributions on Form 1040, line 15.*

Part III Foreign Accounts and Foreign Trusts

If you are required to list interest in Part I or dividends in Part II, OR if you had a foreign account or were a grantor of or a transferor to a foreign trust, you must answer both questions in Part III. Please see page 19 of the instructions.

		Yes	No
A	At any time during the tax year, did you have an interest in or a signature or other authority over a bank account, securities account, or other financial account in a foreign country (see page 19 of instructions)?		X
B	Were you the grantor of, or transferor to, a foreign trust which existed during the current tax year, whether or not you have any beneficial interest in it? If "Yes", you may have to file Forms 3520, 3520-A, or 926		X

SCHEDULE D
(Form 1040)
Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

(Examples of property to be reported on this Schedule are gains and losses on stocks, bonds, and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.)

▶ Attach to Form 1040. ▶ See Instructions for Schedule D (Form 1040).

1980

15

Name(s) as shown on Form 1040
WALTER L & VERNA L HUBER

Your social security number
536-10-4978

Part I Short-term Capital Gains and Losses—Assets Held One Year or Less

D

a. Kind of property and description (Example, 100 shares of 7% preferred of "Z" Co.)	b. Date acquired (Mo., day, yr.)	c. Date sold (Mo., day, yr.)	d. Gross sales price less expense of sale	e. Cost or other basis, as adjusted (see instructions page 21)	f. LOSS if column (e) is more than (d) subtract (d) from (e)	g. GAIN if column (d) is more than (e) subtract (e) from (d)
1						

2	Gain from sale or exchange of a principal residence held one year or less, from Form 2119, lines 7 or 11	2		
3	Enter your share of net short-term gain or (loss) from partnerships and fiduciaries.	3		100.
4	Add lines 1, 2 and 3 in column f and column g	4		100.
5	Combine line 4, column f and line 4, column g and enter the net gain or (loss)	5		100.
6	Short-term capital loss carryover from years beginning after 1969	6		
7	Net short-term gain or (loss), combine lines 5 and 6	7		100.

Part II Long-term Capital Gains and Losses—Assets Held More Than One Year

8	SEE STATEMENT 3					344.

9	Gain from sale or exchange of a principal residence held more than one year, from Form 2119, lines 7, 11, or 18	9		
10	Enter your share of net long-term gain or (loss) from partnerships and fiduciaries.	10		115.
11	Add lines 8, 9 and 10 column f and column g	11		459.
12	Combine line 11, column f and line 11, column g and enter the net gain or (loss)	12		459.
13	Capital gain distributions	13		
14	Enter gain, if applicable, from Form 4797, line 5(a)(1)	14		
15	Enter your share of net long-term gain from small business corporations (Subchapter S)	15		
16	Combine lines 12 through 15	16		459.
17	Long-term capital loss carryover from years beginning after 1969	17		
18	Net long-term gain or (loss), combine lines 16 and 17	18		459.

Note: *If you have capital loss carryovers from years beginning before 1970, do not complete rest of form. See Form 4798 instead.*

95-2396893

Part III Summary of Parts I and II

19 Combine lines 7 and 18, and enter the net gain or (loss) here	19	559.
20 If line 19 shows a gain-		
a Enter 60% of line 18 or 60% of line 19, whichever is smaller. Enter zero if there is a loss or no entry on line 18	20a	275.
If the amount you enter on this line is other than zero, you may be liable for the alternative minimum tax. See Form 6251.		
b Subtract line 20a from line 19. Enter here and on Form 1040, line 14	20b	284.
21 If line 19 shows a loss-		
a Enter one of the following amounts:		
(i) If line 7 is zero or a net gain, enter 50% of line 19,		
(ii) If line 18 is zero or a net gain, enter line 19; or,		
(iii) If line 7 and line 18 are net losses, enter amount on line 7 added to 50% of the amount on line 18	21a	
b Enter here and enter as a loss on Form 1040, line 14, the smallest of:		
(i) The amount on line 21a,		
(ii) $3,000 ($1,500 if married and filing a separate return); or,		
(iii) Taxable income, as adjusted	21b	
Note: *If the loss on line 21a is more than the loss shown on line 21b, complete Part IV to determine post-1969 capital loss carryovers from 1980 to 1981.*		

Part IV Computation of Post-1969 Capital Loss Carryovers from 1980 to 1981

(Complete this part if the loss on line 21a is more than the loss shown on line 21b)

Section A.— Short-term Capital Loss Carryover

22 Enter loss shown on line 7; if none, enter zero and skip lines 23 through 27- then go to line 28	22	
23 Enter gain shown on line 18. If that line is blank or shows a loss, enter zero	23	
24 Reduce any loss on line 22 to the extent of any gain on line 23	24	
25 Enter amount shown on line 21b	25	
26 Enter smaller of line 24 or 25	26	
27 Subtract line 26 from line 24	27	
Note: *The amount on line 27 is the part of your short-term capital loss carryover from 1980 to 1981 that is from years beginning after 1969.*		

Section B.— Long-term Capital Loss Carryover

28 Subtract line 26 from line 25 (**Note:** *If you skipped lines 23 through 27, enter amount from line 21b)*	28	
29 Enter loss from line 18; if none, enter zero and skip lines 30 through 33	29	
30 Enter gain shown on line 7. If that line is blank or shows a loss, enter zero	30	
31 Reduce any loss on line 29 to the extent of any gain on line 30	31	
32 Multiply amount on line 28 by 2	32	
33 Subtract line 32 from line 31	33	
Note: *The amount on line 33 is the part of your long-term capital loss carryover from 1980 to 1981 that is from years beginning after 1969.*		

SCHEDULE E (Form 1040)

Department of the Treasury Internal Revenue Service

Supplemental Income Schedule

(From pensions and annuities, rents and royalties, partnerships, estates and trusts, etc.)

▶ Attach to Form 1040. ▶ See Instructions for Schedule E (Form 1040).

1980

16

Name(s) as shown on Form 1040.
WALTER L & VERNA L HUBER

Your social security number
536-10-4978

Part I Pension and Annuity Income. If fully taxable, do not complete this part. Enter amount on Form 1040, line 17.

For one pension or annuity not fully taxable, complete this part. If you have more than one pension or annuity that is not fully taxable, attach a separate sheet listing each one with the appropriate data and enter combined total of taxable parts on line 4.

1 a Did you and your employer contribute to the pension or annuity? ☐ Yes ☐ No

b If "Yes," do you expect to get back your contribution within 3 years from the date you receive the first payment? ☐ Yes ☐ No

c If "Yes," show: Your contribution ▶ $ ....., d Contribution received in prior years ▶ 1d

2 Amount received this year 2

3 Amount on line 2 that is not taxable 3

4 Taxable part (subtract line 3 from line 2). Enter here and include in line 18 below 4

Part II Rent and Royalty Income or Loss. If you need more space, attach a separate sheet.

5 a Are any of the expenses listed below for a vacation home or similar dwelling rented to others (see Instructions)? ☐ Yes ☐ No

b If "Yes," did you or a member of your family occupy the vacation home or similar dwelling for more than 14 days during the tax year? ☐ Yes ☐ No

6 a Did you elect to claim amortization (under sec. 191) or depreciation (under sec. 167(o)) for a rehabilitated certified historic structure (see Instructions)? ☐ Yes ☐ No

b Amortizable basis (see Instructions) ▶

(a) Property code (describe in Part V)	(b) Total amount of rents	(c) Total amount of royalties	(d) Depreciation (explain in Part VI) or depletion (attach computation)	(e) Other expenses (explain in Part VII)	(f) Net loss	(g) Net income
PROP A						
PROP B						
PROP C						
7 Form 4835						
8 Totals						

9 Total rent and royalty income or (loss). Combine amounts in columns (f) and (g), line 8. Enter here and include in line 18 below 9

Part III Income or Losses from—

	(a) Name	(b) Employer identification number	(c) Net loss	(d) Net income
Partnerships	SEE STATEMENT 1		24.	0.
	10 Add amounts in columns (c) and (d) and enter here		-24.	0.
	11 Combine amounts in columns (c) and (d), line 10, and enter net income or (loss).			-24.
	12 Additional first-year depreciation (see instructions for limitations)			
	13 Total partnership income or (loss). Combine lines 11 and 12. Enter here and include in line 18 below			-24.
Estates or Trusts	14 Add amounts in columns (c) and (d) and enter here			
	15 Total estate or trust income or (loss). Combine amounts in columns (c) and (d), line 14. Enter here and include in line 18 below			
Small Business Corporations	16 Add amounts in columns (c) and (d) and enter here			
	17 Total small business corporation income or (loss). Combine amounts in columns (c) and (d), line 16. Enter here and include in line 18 below			

Part IV

18 **TOTAL** income or (loss). Combine lines 4,9,13,15, and 17. Enter here and on Form 1040, line 18 ▶ 18 -24.

19 Farmers and fishermen: Enter your share of gross farming and fishing income applicable to Parts II and III 19

E

95-2396893

Part V Property Reported in Part II

A	
B	
C	

Part VI Depreciation Claimed in Part II. If you need more space, use Form 4562.

	(a) Description of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year
	Total additional first-year depreciation (Do not include in items below. See instructions for limitations.) →						
Property A							
	Totals (Property A)						
	Total additional first-year depreciation (Do not include in items below. See instructions for limitations.) →						
Property B							
	Totals (Property B)						
	Total additional first-year depreciation (Do not include in items below. See instructions for limitations.) →						
Property C							
	Totals (Property C)						

Part VII Expenses Claimed in Part II

Expenses (Description)	Properties A	B	C
Taxes			
Insurance			
Interest			
Commissions			
Other (list) ▶			

SCHEDULE G (Form 1040)
Department of the Treasury
Internal Revenue Service

Income Averaging

▶ See instructions on pages 2 and 3.
▶ Attach to Form 1040.

1980
21

Name(s) as shown on Form 1040
WALTER L & VERNA L HUBER

Your social security number
536-10-4978

Base Period Income and Adjustments	(a) 1st preceding base period year 1979	(b) 2nd preceding base period year 1978	(c) 3rd preceding base period year 1977	(d) 4th preceding base period year 1976
1 Enter amount from: Form 1040 (1977, 1978 and 1979)-line 34; Form 1040A (1977 and 1978)-line 10; Form 1040A (1979)-line 11	9,899.	10,580.	12,179.	
2 a Multiply $750 by your total number of exemptions in 1977 and 1978		3,000.	3,000.	
b Multiply $1,000 by your total number of exemptions in 1979	4,000.			
3 Taxable income (subtract line 2a or 2b from line 1). If less than zero, enter zero	5,899.	7,580.	9,179.	5,609.
4 Income earned outside of the United States or within U.S. possessions and excluded under sections 911 and 931				
5 On your 1980 Form 1040, if you checked box (2 or 5 enter $3,200; 1 or 4 enter $2,200; 3 enter $1,600) in column (d)				3,200.
6 Base period income (add lines 3, 4 and 5)	5,899.	7,580.	9,179.	8,809.

Computation of Averageable Income

7 Taxable income for 1980 from Schedule TC (Form 1040), Part I, line 3	7	14,943.		
8 Certain amounts received by owner-employees subject to a penalty under sec. 72(m)(5)	8			
9 Subtract line 8 from line 7	9	14,943.		
10 Excess community income	10			
11 Adjusted taxable income (subtract line 10 from line 9). If less than zero, enter zero			11	14,943.
12 Add columns (a) through (d), line 6, and enter here	12	31,467.		
13 Enter 30% of line 12			13	9,440.
14 Averageable income (subtract line 13 from line 11)			14	5,503.

If line 14 is $3,000 or less, do not complete the rest of this form. You do not qualify for income averaging. G

Computation of Tax

15 Amount from line 13			15	9,440.
16 20% of line 14			16	1,101.
17 Total (add lines 15 and 16)			17	10,541.
18 Excess community income from line 10			18	
19 Total (add lines 17 and 18)			19	10,541.
20 Tax on amount on line 19 (see caution below)			20	1,159.
21 Tax on amount on line 17 (see caution below)	21	1,159.		
22 Tax on amount on line 15 (see caution below)	22	961.		
23 Subtract line 22 from line 21	23	198.		
24 Multiply the amount on line 23 by 4			24	792.
Note: *If no entry was made on line 8 above, skip lines 25 through 27 and go to line 28.*				
25 Tax on amount on line 7 (see caution below)	25			
26 Tax on amount on line 9 (see caution below)	26			
27 Subtract line 26 from line 25			27	
28 Tax (add lines 20, 24, and 27). Enter here and on Schedule TC (Form 1040), Part I, line 4 and check Schedule G box			28	1,951.

Caution: Use Tax Rate Schedule X, Y or Z from the Form 1040 instructions to figure your tax on lines 20, 21, 22, 25 and 26. Do not use the tax tables.

95-2396893

SCHEDULE TC (Form 1040)
Department of the Treasury
Internal Revenue Service

Tax Computation Schedule

▶ Attach to Form 1040.

1980

Name(s) as shown on Form 1040
WALTER L & VERNA L HUBER

Your social security number
536-10-4978

Part I Computation of Tax for Taxpayers Who Cannot Use the Tax Tables

Use this part to figure your tax if:

- Your income on Form 1040, line 34, is more than $20,000 and you checked Filing Status Box 1, 3, or 4 on Form 1040.
- Your income on Form 1040, line 34, is more than $40,000 and you checked Filing Status Box 2 or 5 on Form 1040.
- You had more exemptions than were shown in the Tax Table for your filing status.
- You figure your tax using Schedule G (Income Averaging) or Form 4726 (Maximum Tax on Personal Service Income).

1 Enter the amount from Form 1040, line 34	1	18,943.
2 Multiply $1,000 by the total number of exemptions claimed on Form 1040, line 7	2	4,000.
3 **Taxable income.** Subtract line 2 from line 1. (Figure your tax on this amount by using the Tax Rate Schedules or one of the other methods listed on line 4.)	3	14,943.
4 **Income tax.** Enter tax and check if from: [ ] Tax Rate Schedule X, Y, or Z, [X] Schedule G, or [ ] Form 4726. Also enter on Form 1040, line 35	4	1,951.

Part II Computation for Certain Taxpayers Who MUST Itemize Deductions

If you are included in one of the groups below, you MUST itemize. If you must itemize and the amount on Schedule A (Form 1040), line 40, is more than your itemized deductions on Schedule A, line 39, you must complete Part II before figuring your tax.

You MUST itemize your deductions if:

A. You can be claimed as a dependent on your parents' return and had interest, dividends, or other unearned income of $1,000 or more and had earned income of less than $2,300 if single (less than $1,700 if married filing a separate return).

Note: *If your earned income is more than your itemized deductions, you don't have to fill in Schedule A. Just enter your earned income in Part II, line 3, of this schedule, unless you are married filing a separate return and your spouse itemizes deductions. Generally, your earned income is the total of any amounts on Form 1040, lines 8, 13, and 19. See page 11 of the instructions for Form 1040 for more details.*

B. You are married filing a separate return and your spouse itemizes deductions. (There is an exception to this rule. You don't have to itemize if your spouse must itemize only because he or she is described in A and enters earned income instead of itemized deductions on Part II, line 3, of this schedule. If this is the case, don't complete Part II. Go back to Form 1040, line 33, and enter $0. Then go to Form 1040, line 34.)

C. You file Form 4563 to exclude income from sources in U.S. possessions. (Please see Form 4563, and **Publication** 570, Tax Guide for U.S. Citizens Employed in U.S. Possessions, for more details.)

D. You had dual status as a nonresident alien for part of 1980, and during the rest of the year you were either a resident alien or a U.S. citizen. However, you don't have to itemize if at the end of 1980, you were a nonresident alien married to a U.S. resident or citizen and file a joint return reporting your combined worldwide income.

1 Enter the amount from Form 1040, line 31		1	
2 If you checked Form 1040, Filing Status Box: { 2 or 5, enter $3,400 / 1 or 4, enter $2,300 / 3, enter $1,700 }	2		TC
3 Enter the amount from Schedule A, line 39	3		
Caution: *If you can be claimed as a dependent on your parents' return, see the* **Note** *above. Be sure you check the box below line 33 of Form 1040.*			
4 Subtract line 3 from line 2		4	
5 **Add lines 1 and 4.** Enter here and on Form 1040, line 34. (Leave Form 1040, line 33 blank. Disregard the instruction to subtract line 33 from line 32. Follow the rest of the instructions for Form 1040, line 34.)		5	

The example below may help you to complete Part II.

Example – Walter Green, a single individual, is claimed as a dependent on his parents' return. Walter's adjusted gross income, Form 1040, line 31, is $4,000. Of this amount, $1,500 was earned income from a summer job and $2,500 was unearned income that he received as a beneficiary of a trust. Because Walter is being claimed as a dependent on his parents' return and has unearned income of $1,000 or more and earned income of less than $2,300, he must use Part II of Schedule TC. Walter knows that his total itemized deductions are only $500. Since this is less than his earned income ($1,500), he does not have to complete Schedule A. Walter enters $2,300, the zero bracket amount for a single individual, on line 2 of Part II and his earned income on line 3. He completes Part II as shown below and enters the total of $4,800 on Form 1040, line 34. He then figures his tax using the Tax Tables as explained in the instructions for lines 34 and 35 on page 12.

1 Adjusted gross income	$4,000
2 Zero bracket amount for a single individual	$2,300
3 Earned income	1,500
4 Subtract line 3 from line 2	800
5 Add lines 1 and 4. Enter here and on Form 1040, line 34	$4,800

Note: *If Walter's itemized deductions are more than his earned income, he must complete Schedule A first.*

Form **2210**
Department of the Treasury
Internal Revenue Service

Underpayment of Estimated Tax by Individuals

▶ Attach to Form 1040.

1980

Name(s) as shown on Form 1040: WALTER L & VERNA L HUBER

Social security number: 536-10-4978

Part I How to Figure Your Underpayment (Complete lines 1 through 16)

If you meet any of the exceptions to the underpayment penalty for ALL four periods, skip lines 1 through 16 and go directly to line 17.

1	1980 tax (from Form 1040, line 54)	
2	Earned income credit (from Form 1040, line 57)	
3	Tax credit for special fuels and oils (from Form 1040, line 60)	
4	Minimum tax (from Form 1040, line 49a)	
5	Alternative minimum tax (from Form 1040, line 49b)	
6	Social security (FICA) tax on unreported tip income (from Form 1040, line 51a)	
7	Uncollected employee FICA and RRTA tax on tips (from Form 1040, line 51b)	
8	Tax on an IRA (from Form 5329, Part I or III included on Form 1040, line 52)	
9	Total (add lines 2 through 8)	
10	Balance (subtract line 9 from line 1)	
11	Enter 80% of the amount shown on line 10	

		Payment Due Dates (a) Apr. 15, 1980	(b) June 16, 1980	(c) Sept. 15, 1980	(d) Jan. 16, 1981
12	Divide amount on line 11 by the number of payments required for the year. Enter the result in appropriate columns				
13	Amounts paid on estimated tax and tax withheld				
14	Overpayment (on line 16) from previous period				
15	Total (add lines 13 and 14)				
16	Underpayment (subtract line 15 from line 12) OR Overpayment (subtract line 12 from line 15)				

Part II Exceptions to the Penalty (Farmers and fishermen, see Instruction A for special exception)

		(a) Apr. 15, 1980	(b) June 16, 1980	(c) Sept. 15, 1980	(d) Jan. 16, 1981
17	Total amount paid and withheld from January 1 through the payment due date shown	90.	180.	270.	360.
	SEE STATEMENT 5	25% of 1979 tax	50% of 1979 tax	75% of 1979 tax	100% of 1979 tax
18	Exception 1.- 1979 tax ▶ $ 354.	89.	177.	266.	354.
19	Exception 2.- Tax on 1979 income using 1980 rates and exemptions	Enter 25% of tax	Enter 50% of tax	Enter 75% of tax	Enter 100% of tax
20	Exception 3.- Tax on annualized 1980 income (see worksheet on back)	Enter 20% of tax	Enter 40% of tax	Enter 60% of tax	Exceptions Not Applicable
21	Exception 4.- Tax on 1980 income over 3, 5, and 8-month periods	Enter 90% of tax	Enter 90% of tax	Enter 90% of tax	

Part III How to Figure the Penalty (Complete lines 22 through 26 if none of exceptions in Part II apply.)

22	Amount of underpayment (from line 16)				
23	Date of payment or April 15, 1981, whichever is earlier				
24	Number of days from due date of payment to the date on line 23				
25	$\frac{\text{Number of days on line 24}}{365}$ x 12% x amount on line 22				

26 Penalty (add amounts on line 25). Check the box below line 66 on Form 1040 and show this amount in the space provided. If you owe tax on line 66, include the penalty amount in with your total payment. If you are due a refund, we will subtract the penalty amount from the amount on line 63 . . . . . 0.

Form **2210** (1980)

95-2396893

STATEMENT 1 - INCOME FROM PARTNERSHIPS

NAME AND ADDRESS OF PARTNERSHIP

INDUSTRIAL INVESTORS

INCOME

PARTNERSHIP INCOME	-24	
SELF-EMPLOYMENT INCOME		0*
NET OTHER PARTNERSHIP INCOME		-24*

RECAP OF PARTNERSHIP INCOME -

TOTAL OTHER PARTNERSHIP INCOME	-24*
TOTAL PARTNERSHIP INCOME TO SCHEDULE E	-24**

STATEMENT 2 - PENSION AND ANNUITY INCOME

GENERAL RULE

DESCRIPTION	INVESTMENT IN CONTRACT	EXPECTED RETURN	PCT OF INCOME EXCLUDED	AMOUNT RECEIVED THIS YR	AMT EXCLUDABLE	TAXABLE PORTION
AETNA LIFE INS CO				5,000		5,000
TAXABLE INCOME UNDER GENERAL RULE						5,000**
FULLY TAXABLE PENSION AND ANNUITY INCOME						5,000**
OTHER TAXABLE PENSION AND ANNUITY INCOME						0**

JOHNSON & CARR, P.S. 225 2576-01
TACOMA WASHINGTON 98402

INSTRUCTIONS FOR FILING
FORM 1040 1980 U.S. INDIVIDUAL INCOME TAX RETURN
FOR WALTER L & VERNA L HUBER

PAYMENT DUE . . . . . $ 15

--ATTACH A CHECK OR MONEY ORDER
PAYABLE TO INTERNAL REVENUE SERVICE.
--WRITE YOUR SOCIAL SECURITY NUMBER ON THE CHECK.
--EACH OF YOU MUST SIGN AND DATE PAGE 2 OF THE RETURN.

MAIL TO . . . . . INTERNAL REVENUE SERVICE CENTER
OGDEN, UTAH 84201

DUE DATE. . . . . JUNE 15, 1981

STATEMENT 3 - GAIN ON INSTALLMENT SALES - CAPITAL ASSETS

PROPERTY DESCRIPTION	PRIOR YEAR SALE		
LOT 14 LAKE TAPPS LAKERIDGE ADDITION NO 2			
DATE ACQUIRED 07/08/67 DATE SOLD 03/17/71			
GROSS SALES PRICE			10,000
COST OR BASIS		5,600	
EXPENSE OF SALE		1,222	
TOTAL BASIS AND EXPENSE OF SALE			6,822
TOTAL GAIN - GROSS PROFIT			3,178
TOTAL CONTRACT PRICE		10,000	
GROSS PROFIT RATIO	3,178 /	10,000	31.78000 PCT
GAIN PREVIOUSLY RECOGNIZED			2,670
COLLECTIONS			
CASH		1,084	
TOTAL COLLECTIONS			1,084
GAIN RECOGNIZED THIS YEAR - LONG TERM			344*

STATEMENT 4 - MISCELLANEOUS INCOME

	SUBJECT TO SE TAX	OTHER TAXABLE INCOME	TOTAL TAXABLE INCOME
OCCIDENTAL LIFE INS CO		3,783	3,783
NORTHWESTERN MUT LIFE		4,356	4,356
TOTAL MISCELLANEOUS INCOME	0**	8,139**	8,139**

1980 FEDERAL INCOME TAX STATEMENTS PAGE 3
STATEMENT 5 - EXCEPTIONS WHICH AVOID THE PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX

EXCEPTION 1 - 1979 TAX

1979 TAX	354*

STATEMENT 6 - DIVIDEND INCOME

	QLFYING	NON QLFYING	CAPITAL GAIN	NON TAXABLE
(J) INDUSTRIAL INVESTORS	105			
TOTALS	105**	0**	0**	0**

STATEMENT 7 - MEDICAL EXPENSE - DOCTORS, DENTISTS, ETC.

G BROKAW MD	20
C ANDERSON MD	172
M GAGE DDS	372
R KALLSEN MD	113
D T BAER MD	45
TOTAL DOCTOR, DENTIST, ETC. EXPENSES	722**

STATEMENT 8 - RECEIPTED CASH CONTRIBUTIONS

CHARITIES QUALIFYING FOR 50 PCT LIMITATION

FIRST BAPTIST CHURCH	1,785	
ORTHOPEDIC ASSN	5	
MILEAGE ON VOLUNTEER ACTIVITIES 1558 MILES	140	
WASHINGTON LUNG ASSOC	50	
TOTAL RECEIPTED CASH CONTRIBUTIONS TO CHARITIES QUALIFYING FOR 50 PCT LIMITATION		1,980*
TOTAL RECEIPTED CASH CONTRIBUTIONS		1,980**